

Internal Audit Department
Name of Audit
Audit Program

Objectives: *The purpose of this audit program is to conduct an internal control review of the Bingo Department, focusing on bingo card sales, statistical reports, bingo card inventory, cash controls, system software verification, logs, authorizations and signatures.*

Scope: *The internal audit department will audit the Bingo Department of the gaming operation. Internal Audit will begin the audit on March 6th, 2017 and end March 24th, 2017. Internal Audit will review process for all three shifts, perform inquires, observations, review and test relevant documents associated with the conduct of bingo for the period of February 1, 2016 – February 28, 2017.*

AUDIT STEPS TO BE COMPLETED	FINDING Y/N	COMPLETED BY	W/P REF
PLANNING/PREP:			
1. If this is a repeat or follow-up audit, review the Permanent File including policies/procedures, organizational charts, etc.			
2. Prepare engagement memo and obtain approval from the Internal Audit Director.			
3. Schedule an audit meeting with applicable management. Discussions held should be documented and include the following: <ul style="list-style-type: none"> • Timing of the audit • Audit objectives • Key contacts for the audit 			
PERFORMANCE:			
1. <i>Perform testing of transactions to evaluate the effectiveness of the controls. List general test steps to be performed.</i>			

AUDIT STEPS TO BE COMPLETED	FINDING Y/N	COMPLETED BY	W/P REF
2.			
3.			
4.			

AUDIT STEPS TO BE COMPLETED	FINDING Y/N	COMPLETED BY	W/P REF
5.			
WRAP-UP:			
1. Prepare Draft Report and submit for review.			
2. Submit work papers for manager review as audit steps are completed. This will help facilitate timely review.			
3. Clear all appropriate review notes.			
4. Complete Audit Report Checklist and include in the work papers.			
5. Schedule exit meeting with management.			
6. Conduct an exit meeting with auditee to discuss issues noted during the audit and obtain agreement on the issues. Discuss the recommendations, action plans and timelines for addressing the issue.			
7. Based on discussion make any necessary changes to the report and submit for appropriate review.			
8. Based on the review of management responses received determine if they are accepted by the Internal Audit Department.			
9. Insert Management Responses into Report			
10. Distribute Final Report after review is completed.			

End Of Audit Steps